

Registration Number: 01763241
Charity Number: 288125

Fresh Futures (NCC)
(a Company Limited by Guarantee)

Trustees' Report and Financial Statements
for the Year Ended 31 March 2025

Fresh Futures (NCC)

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Fresh Futures (NCC)

Reference and Administrative Details of the Charity, its Trustees and Advisers for the year ended 31 March 2025

Trustees

The trustees who served during the year were:

Lucy Jackson	Chair	(appointed Chair 21 January 2025)
Dr Ira Laketic-Ljubojevic	Chair	(resigned 31 December 2024)
Shakkela Ajaib-Latif		
Paul Brockwell		
Malcolm Duncan		
Nigel Garrow		
Gill Goodswen		(resigned 9 July 2024)
Chris Hardern		
Joanne Kiernan		(resigned 25 March 2025)
Philip Longworth		(resigned 25 March 2025)
Carole Pattison		(resigned 30 July 2024)
Emma Reed		(resigned 25 March 2025)
Chloe Williams		(resigned 23 July 2025)

Honorary President

Barry Sheerman

Honorary Vice Presidents

Dick Swindell
Alda Flowers
Sui Cheung
John Cashman
Dr Mike Sills

Company registered number

01763241

Charity registered number

288125

Registered office

Brian Jackson House
2 New North Parade
Huddersfield
HD1 5JP

Company secretary

Shaista Ahmed	(resigned 26 June 2024)
Mark Farmer	(appointed 26 June 2024)

Auditor

Azets Audit Services Limited
12 King Street
Leeds
LS1 2HL

Bankers

National Westminster Bank
8 Market Place
Huddersfield
HD1 2AN

Fresh Futures (NCC)

Chair's Introduction

I am thrilled to be writing this introduction to our Annual Report for 2024-2025, having had the honour of being appointed Chair of the charity in January 2025. I would like to thank my predecessor, Ira Laketic-Ljubojevic, for her strong stewardship over the last 3 years, leading the charity in the challenging time as society emerged from the Covid pandemic. I joined the charity as a Trustee in 2024 and am proud that the charity that my father, Brian Jackson, had the vision to start 50 years ago is still making a difference to the lives of children, young people and communities across West Yorkshire and beyond.

We celebrated this 'golden anniversary' throughout the year with both the people we serve and those that make the charity what it is today, highlights included hosting a family day summer party for all our people, and the Kirklees Top 100 Companies summer networking event. We also successfully opened our post 16 provision in November 2024 with a growing number of students being referred, a real testimony to the quality of the teaching and nurture these young people receive, who otherwise would have had no positive experiences and support once leaving school at 16. I would like to thank Leach, who donated and installed a wonderful pictorial timeline in Brian Jackson House bringing to life significant events for the charity and children and young people in the UK over the last 50 years.

During this year we took the opportunity of this significant milestone to consider our future and the next 50 years. We partnered with Pilotlighters (an organisation which enables charities to harness the knowledge and skills of business experts) to really understand who we are serving, and the impact we want to achieve. The outcome of this was that the Trustees agreed a new strategic model in March 2024, with a clear vision of how we 'improve lives and inspire change' by working with vulnerable and disadvantaged children and young people, through the achievement of 3 outcomes that all of our services must contribute towards:

- Improve children and young people lives by providing opportunities to enable them to achieve a positive destination that is right for them
- Empower families and significant adults to make positive choices so children and young people live healthy and happy lives
- Work within their communities to support children, young people and their families and advocate for them

This year has been a financially challenging one for all charities, and specifically for us because we made a strategic investment in line with our first outcome and committed our free reserves into the expansion of Brian Jackson College through the creation of a 16 – 18-year-old offering. The costs of this work were higher than expected, and our 9-11 student numbers were lower than projections leading to a changing financial situation in the short term. I would like to thank the Leadership Team who have led a comprehensive review of all the charity's costs and operating models, identifying and implementing cost savings , as well as securing future funding to ensure we are now in a financially solid position for 2025-26. Regrettably, we have had to say goodbye to some of the team as a result of these changes, and I wish them well as they move on.

As in recent years funding for services remains challenging and largely short term in nature. However, we have successfully secured funding to continue to develop our Young Adults work, with programmes to support social connection and preparation for employment. Together with our Post 16 education provision, we are now developing a cluster of linked services for those at risk of being NEET (not in education, employment, or training). For younger children we have continued to successfully deliver our Children's Health and Wellbeing programmes funded by Kirklees Public Health (Kirklees Council), and our Child Contact service in Huddersfield.

Fresh Futures (NCC)

As a lead Community Anchor and leading the Kirklees Families Together partnerships, we have also continued our community-based work in North Kirklees. Our Community Champion work has gone from strength to strength, with this outreach approach being increasingly embedded in both our and other local organisations services.

As Trustees we have started to consider the future of Brian Jackson House, as it will in the medium term require some significant investment. It has been our home, and home to many other organisations, for over 40 years and is at the heart of Huddersfield town centre but is showing its age. The Leadership Team have been asked to look more closely at these future costs, whilst in the short-term looking to improve the facilities and also encourage its use as a community building. On this point, this year, we were delighted to have a cinema room installed through the generosity of Cinemas Together and their partners.

We have maintained our Living Wage Employee accreditation and continued to invest in our people through salary increases and our training and development programmes, including our third 'One Team Day' when all the charity's employees spent time together, to celebrate their achievement and embed Our One charity, one team culture ethos. As part of our strategic vision our managers have spent time since then developing a charity wide values and behaviours framework, and this will be taken forward into 2025-2026 as a key theme.

Finally, I would like to thank the children, young people, parents and other significant adults who engage and trust our charity to support them to achieve their aspirations, and also the hard working employees, volunteers, trustees, funders and partners, without whom the charity could not deliver the fantastic outcomes it does for the communities we serve.

DocuSigned by:

0A778EE328444BD...
Lucy Jackson
Chair

Fresh Futures (NCC)

Trustees' Report for the year ended 31 March 2025

The Trustees (who are also Directors of the charity for the purpose of the Companies Act) present their annual report together with the audited financial statements of the Charity for the year ended 31 March 2025. The annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Reference and Administrative Details

The Legal and Administrative Information page forms part of this report.

Objectives and Activities

The principal activity of the company in the year under review was that of a registered charity to support the vision and objectives listed.

Our Vision

Established over 50 years ago, Fresh Futures is a regional charity dedicated to supporting disadvantaged and vulnerable children, young people and their families. Our vision is that all children and young people have opportunities for a better life, now and in the future.

Our strategic objectives are:

- To improve children's and young people's lives by providing opportunities to enable them to achieve a positive destination that is right for them
- To empower families and significant adults to make positive choices so children and young people live healthy and happy lives
- To work within communities to support children, young people and their families and advocate for them

Our Values

We are

- Inclusive
- Empowering
- Trusted
- Caring
- Approachable

Fresh Futures Objectives

The revised charitable objectives formally adopted by Trustees in July 2022, and to which Charity Commission gave consent in June 2022 are:

To support disadvantaged and vulnerable children, young people, and their families by providing advice and assistance and organising programmes of educational, physical, and other activities as a means of:

- (a) advancing in life and helping young people by developing their skills, capacities, and capabilities to enable them to participate in society as independent, mature, and responsible individuals.
- (b) advancing education;
- (c) relieving unemployment;
- (d) improving health and wellbeing of children and young people;
- (e) promoting positive, meaningful, and healthy relationships; and
- (f) providing recreational and leisure time activity in the interests of social welfare for people who have need by reason of their youth, age, infirmity or disability, poverty, or social and economic circumstances with a view to improving the conditions of life of such persons.

Fresh Futures (NCC)

Trustees' Report (continued) for the year ended 31 March 2025

We provide early interventions and medium to longer term support for children and young people, and those in their circle of influence who are facing challenges with their social, emotional, and mental health. Our services do not stand in isolation but are interconnected – working together with our communities and external organisations to remove barriers and help children and young people to have a brighter future.

Improving lives and inspiring change is at the heart of everything we do.

Public benefit and eligibility criteria

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the organisation's aims and objectives and in planning future activities.

Achievements and Performance

Fresh Futures Trustee and staff representation on the board of other charities and organisations:

- Third Sector Leaders Kirklees (TSL) - Mark Farmer is an elected Director of TSL

Fresh Futures Partnership Working:

- Third Sector Leaders Kirklees (TSL) is a membership organisation to support the Third Sector in Kirklees. Fresh Futures work in partnership with TSL and a range of third sector organisations as part of the Community Anchor network across Kirklees.
- Families Forward are partners with Fresh Futures in the delivery of the CAFCASS contract for Child Contact Interventions in West Yorkshire.
- Kirklees Families Together Area Partnerships bring together services for those aged 0-19 and seeking to develop place based service provision. Fresh Futures chair the partnerships for Batley & Spen and Dewsbury & Mirfield..
- Fresh Futures are represented by members of the Leadership Team on a number of steering groups and partnerships including Kirklees Children's Ambition Board, Kirklees Tackling Poverty partnership, Kirklees Loneliness steering group; Kirklees Children and Young People's Partnership, and The West Yorkshire Mayors Office for Policing Third Sector Advisory Group.

Funding Sources

Fresh Futures is predominantly funded through contracts with government departments and agencies, local authorities, health authorities, charitable trusts, educational organisations, or as sub- contractor to Prime Contractors.

We are on year two of delivering our Fundraising Strategy. Fresh Futures have historically relied on contract, grant and trading income, with fundraising income being relatively small and as a result of individual employee or volunteer efforts. We are registered with the Fundraising Regulator and abide by their Fundraising Promise. The trustees are not aware of any failure by the Charity to comply with this regulation and no complaints have been received in relation to any form of fundraising. Income in 24-25 continued to increase however remained low compared to overall income, as we worked to diversify income streams and build links with local companies and community groups. Further growth and diversification is anticipated during the next financial year, with a focus on increasing unrestricted giving to enable additional development of new services for children and young people, and their families.

Fresh Futures (NCC)

Trustees' Report (continued) for the year ended 31 March 2025

Structure, governance and management

Governing Document

The Company is limited by Guarantee without share capital and was incorporated on 20 October 1983. Under the Memorandum of Association members undertake to contribute to the Assets of the Company in the event of winding up, such amount as may be required not exceeding £1 each. The Company is not required to use the word "Limited" in its title. The Trustees adopted a new Governing Document in July 2022 including a change to the charitable object. The revised object was agreed by the Charities Commission in June 2022. The change of charity and company name was accepted by the Charity Commission on 20 October 2023 and registered with Companies House on 2 November 2023. Fresh Futures and Brian Jackson College are registered trademarks with effect from 1 February 2024.

Trustee/Director Appointments

Appointment of Trustees are made by the Board as Trustee/Director vacancies occur. Appointments are made to enable the charity to have suitable expertise and skills on the Board. The areas under consideration at any one time include education, finance, legal, social enterprise, community involvement, fundraising, marketing, health, local and national government, safeguarding, governance, poverty and deprivation, disability, and diversity.

Organisational Structure

The Board of Directors and Trustees of the Charity have six meetings per year. In 2024-25 the Board was supported by sub committees on finance, children and family services, and income and partnerships, and by a Board of Governors overseeing the College. These meet three times a year to examine matters in greater depth than possible at Board Meetings and make reports and recommendations to the Board as appropriate.

The day-to-day operation of the Charity is administered by the Leadership Team who meet regularly and attend and report to the Board Meetings. In March 2025 the Leadership Team consisted of the Chief Executive Office, Head Teacher, Head of Income and Engagement, Head of Children and Family Services and Head of Finance.. The pay of key management personnel is reviewed annually by the Remuneration Committee, making recommendations to be agreed by the Board of Trustees as part of the budget process.

Fresh Futures Governance

In order to ensure good Governance, the board:

1. Maintain a skilled cross section of Trustees and Governors with appropriate experience to service Fresh Futures Governance arrangements.
2. Aim for high quality in all that Fresh Futures does through investing in staff, volunteers, and Trustees.
3. Ensure Fresh Future's structure and management activity areas are well supported and regularly reviewed.
4. Ensure Trustees oversee all financial and governance matters of the charity.

Plans for 2025/2026

On behalf of the Trustees, the Chief Executive will be accountable for ensuring that:

1. The Leadership Team maintains a viable and sustainable operating model for the organisation, including appropriate structural responsibilities and accountabilities.
2. A detailed and accurate budget and operational review is prepared for 2025-2026
3. Fresh Futures continues to operate a services portfolio that links to Fresh Futures aims regarding children, young people, and families during 2025-2026 reflecting the four areas of activity.
4. Fresh Futures income generation activities run effectively and efficiently to make a financial contribution to the overall charity.

Fresh Futures (NCC)

Trustees' Report (continued) for the year ended 31 March 2025

Structure, governance and management (continued)

Charity Risk Management

To March 2025 the most material and probable risks determined by the Trustees/Directors and Leadership Team were met by:

1. Registration as a Company Limited by Guarantee to protect Trustees/Directors.
2. Long term financial control of Charity's finances by annual audit.
3. Medium term financial control of Charity's finances by quarterly profit & loss, cash flow and balance sheet reports by the Head of Finance to the Trustees/Directors at their Board Meetings and to Finance committee meetings.
4. Short term financial control of Charity's finances by continuous monthly management of incoming and outgoing resources and bank reconciliation. Reports made monthly by the Head of Finance the Chief Executive and Leadership Team.
5. Short term financial control of Charity's finances by staff reporting regularly to the Chief Executive.
6. Organisation wide Risk Register and Risk Management in place and regularly reviewed by Trustees.
7. Health, safety and welfare of staff, volunteers, and beneficiaries through annual reappraisal of risk assessment areas by the Fresh Futures Competent person and reported through the Chief Executive to Leadership Team and Trustees/Directors.
8. Regular review of Fresh Futures Policies and Guidelines including the Children, Young People and Vulnerable Adults Safeguarding Policy.

Information on Fresh Futures

Updated information is available at www.freshfutures.org.uk

Financial Review

During the year the total income the charity received was £3,445,262 (2024: £3,408,190) and the total expenditure of the charity was £3,969,319 (2024: £3,552,725).

The year end position shows an in-year deficit of £524,057. The key reasons for this are:

- Investment in developing the Post 16 provision at Heckmondwike that opened in November 2024.
- College student numbers remained stable, but staffing costs increased.
- A challenging funding environment for Children and Families; we continued the DAPP work through our unrestricted reserves until August 24.
- Reduced occupancy of rooms at Brian Jackson House
- We have invested in expanding the Income and engagement team, which will have longer term benefits.

At the balance sheet date, the charity had total funds of £1,968,533 (2024: £2,492,590).

Free reserves are £407,180 (2024: £897,889).

The Trustees consider that the financial position of the charity at the year end reflects the external challenges faced during this period, and that by investing in both people and buildings the charity is set up well to respond to future opportunities as well as expand our existing workstreams.

Reserves Policy

Reserves are to be applied in the furtherance of the Charity's commitment to help vulnerable and socially excluded children, young people, families, and older people achieve their full potential. The Reserves Policy seeks to ensure that there are sufficient unrestricted funds available to cover day to day operations and effectively respond to any short-term financial difficulties or opportunities that may arise. The policy forms part of the processes, procedures and controls that are in place to maintain financial stability. The policy requires reserves to be maintained to at least cover three times monthly salary costs and any potential winding up costs. At the year end this amounted to £750,000. The Reserves Policy is reviewed annually.

Fresh Futures (NCC)

Trustees' Report (continued) for the year ended 31 March 2025

Investment policy

The Memorandum of Association of the Charity gives Directors the authority to invest and deal with the monies of the Company not immediately required. Charities Aid Foundation (CAF) Charity Deposit Account is used to generate interest on monies not immediately required. Where appropriate, professional investment advice will be taken by the Directors for more advantageous returns on the charity's resources.

Pension Plan

The Charity operates defined contribution pension schemes with a number of providers. The assets of the schemes are held separately from those of the Charity. Contributions payable for the year are charged in the statement of financial activities.

Fresh Futures Strategy

The Trustees agreed a new strategic focus in March 2025:

To support disadvantaged and vulnerable children, young people, and their families, to:

- Improve **children and young people** lives by providing opportunities to enable them to achieve a positive destination that is right for them
- Empower **families and significant adults** to make positive choices so children and young people live healthy and happy lives
- Work within their **communities** to support children, young people and their families and advocate for them

Fresh Futures (NCC)

Trustees' Report (continued) for the year ended 31 March 2025

Trustees' responsibilities in relation to the financial statements

The charity Trustees (who are also Directors of Fresh Futures for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board to prepare financial statements for each financial period, which give a true and fair view of the state of affairs of the charitable company as at the end of the financial period and of the surplus or deficit of the charitable company for that period.

In preparing those financial statements the Board is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure to the auditor

The trustees of the company who held office at the date of approval of this annual report confirm that:

- so far as they are aware, there is no relevant audit information, information needed by the charitable company's auditor in connection with preparing their report, of which the charitable company's auditor is unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of this information.

Auditor

Azets Audit Services Limited were appointed auditor to the Charity during the year. Azets Audit Services Limited have indicated their willingness to stand for reappointment at the Annual General Meeting.

This report, which incorporates the Directors report, was approved by the Trustees, in their capacity as

Company Directors, on 25 November 2025 and signed on their behalf by:

DocuSigned by:

 0A778EE3284449D
Lucy Jackson

Chair

Fresh Futures (NCC)

Independent Auditor's Report for the year ended 31 March 2025

Opinion

We have audited the financial statements of Fresh Futures (NCC) (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (UK Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Fresh Futures (NCC)

Independent Auditor's Report for the year ended 31 March 2025

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report (incorporating the strategic report and the Directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report (incorporating the Strategic Report and the Directors' Report) has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of identifying irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

Fresh Futures (NCC)

Independent Auditor's Report for the year ended 31 March 2025

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias; and
- Performing audit work over the timing and recognition of income and in particular whether it has been recorded in the correct accounting period.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Use of our report

This report is made solely to the Charitable Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charitable Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charitable Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:

Jessica Lawrence

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Jessica Lawrence (Senior Statutory Auditor)
For and on behalf of Azets Audit Services Limited

Chartered Accountants
Statutory Auditor

26 November 2025

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12 King Street
Leeds
LS1 2HL

Fresh Futures (NCC)

Statement of Financial Activities for the Year Ended 31 March 2025 (Incorporating Income and Expenditure Account)

	Note	Unrestricted Funds - General	Unrestricted Funds - Designated	Restricted Funds	Total Funds 2025	Total Funds 2024 (As restated)
		£		£	£	£
Income from:						
Donations and legacies	3	90,722	-	49	90,771	25,376
Charitable activities	4	2,631,885	-	303,711	2,935,596	2,922,870
Investments	5	27,438	-	-	27,438	47,692
Other trading activities	6	386,863	-	4,594	391,457	412,252
Total Income		3,136,908	-	308,354	3,445,262	3,408,190
Expenditure on:						
Raising funds	7	93,771	-	-	93,771	626,402
Charitable activities	8	2,778,714	-	580,111	3,358,825	2,926,323
Trading activities	9	516,723	-	-	516,723	
Total expenditure		3,389,208	-	580,111	3,969,319	3,552,725
Net income (expenditure) before transfers		(252,300)	-	(271,757)	(524,057)	(144,535)
Transfers between funds	18/19	-	-	-	-	-
Reconciliation of funds:						
Total funds brought forward (As restated)	18/19	1,723,230	150,000	619,360	2,492,590	2,637,125
Total funds carried forward	18/19	1,470,930	150,000	347,603	1,968,533	2,492,590

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 16 to 27 form part of these financial statements.

A fully detailed comparative Statement of Financial Activities for the year ending 31 March 2024 is shown at note 25.

Fresh Futures (NCC)

Balance Sheet as at 31 March 2025

	Note	2025 £	£	2024 (As restated) £	£
Fixed assets					
Tangible assets	14		1,488,090		1,156,887
			1,488,090		1,156,887
Current assets					
Stock		-		2,098	
Debtors	15	361,588		230,002	
Cash at bank and in hand		797,278		1,522,947	
		1,158,866		1,755,047	
Creditors: amounts falling due within one year	16	(628,423)		(369,344)	
Net current assets			530,443		1,385,703
Provisions			(50,000)		(50,000)
Total net assets			1,968,533		2,492,590
Charity funds					
Restricted funds	18/19		347,603		619,360
Designated funds			150,000		150,000
Unrestricted funds	18/19		1,470,930		1,723,230
Total funds	18/19		1,968,533		2,492,590

These financial statements, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and were approved by the Board and signed on its behalf by

Lucy Jackson
Chair of Trustees

DocuSigned by:

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Date: 25 November 2025

The notes on pages 16 to 27 form part of these Financial Statements

Company registration number: 01763241

Fresh Futures (NCC)

Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025	2024
		£	£
Cash flows from operating activities			
Net cash provided by operating activities	24	(177,337)	31,553
Cash Flows from investing activities:			
Investment income		27,438	47,692
Purchase of tangible fixed assets		(575,770)	(143,857)
Net cash used in investing activities		(548,332)	(96,165)
Change in cash and cash equivalents in the year		(725,669)	(64,612)
Cash and cash equivalents at the beginning of the year		1,522,947	1,587,559
Cash and cash equivalents at the end of the year		797,278	1,522,947

Fresh Futures (NCC)

Notes to the Financial Statements for the Year Ended 31 March 2025

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Company Information

Fresh Futures is a private company limited by guarantee, registered in England & Wales (no. 01763241) and a registered charity (no. 288125). The registered office is Brian Jackson House, New North Parade, Huddersfield, HD1 5JP.

Every member undertakes to contribute to the assets of Fresh Futures, in the event of winding up whilst a member, or within a year of ceasing to be a member, for payment of the debts and liabilities of the Charity contracted to before ceasing to be a member, such as may be required but not exceeding £1.

Basis of preparation of financial statements

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Companies Act 2006 and the Charities Act 2011.

Fresh Futures meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Going Concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Income

Income is included in the Statement of Financial Activities ("SoFA") when the charity has established entitlement and the amount can be quantified with reasonable accuracy.

Donations and legacies, which include grants, are included in the SoFA when it is probable that the funds will be received and that they can be measured with sufficient reliability.

Grants, including government grant and grants for the purchase of fixed assets, are recognised in full in the SoFA in the period in which they are receivable.

The value of services provided by volunteers is not included.

Trading and investment income is accounted for on an accruals basis.

Where income is received with specific performance conditions attached and those conditions have not been met, income is deferred until those conditions have been met.

Fresh Futures (NCC)

Notes to the Financial Statements for the Year Ended 31 March 2025

Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Support costs comprise all non-attributable costs including Finance, Human Resources, Information Technology and Administration. These costs have been allocated across activities either directly or based on usage as set out in note 9.

Staff costs

The costs of short-term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation, individual tangible assets are capitalised if costing in excess of £500. Depreciation is provided at the following annual rates in order to write off fixed assets, less their residual value, over their estimated useful lives as follows:

Long leasehold property	Over the term of the lease
Ongoing property improvements	4% straight line
Fixtures, and office equipment	25% straight line
Motor vehicles	20% straight line

Freehold property is not depreciated as, in the opinion of the Trustees, the estimated residual life at the end of its economic life is expected to be at least carrying value so that any depreciation charge would be immaterial.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Stocks

Stock items are valued at the lower of cost and estimated selling price less costs to complete and sell.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

Fresh Futures (NCC)

Notes to the Financial Statements for the year Ended 31 March 2025

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Leases

Rentals payable under operating leases, including any lease incentives received, are charged to the SoFA on a straight line basis over the lease term.

Pensions

The Charity operates a defined contribution pension scheme, and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Critical Accounting Estimates and Judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees are of the opinion that there are no estimations and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

Fresh Futures (NCC)

Notes to the Financial Statements for the year Ended 31 March 2024

3. Income from Donations

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Individual and Corporate	46,517	49	46,566
Gift Aid	1	-	1
In Kind Donations	44,204	-	44,204
Total	90,722	49	90,771

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Individual and Corporate	15,766	97	15,863
Gift Aid	9,513	-	9,513
Total	25,279	97	25,376

4. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Central services	10,653	-	10,653
Children, young people & families	53,863	207,751	261,614
Training	2,567,369	-	2,567,369
Health & Wellbeing	-	16,522	16,522
Employability	-	32,113	32,113
Other	-	47,325	47,325
Total	2,631,885	303,711	2,935,596

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Central services	43,615	-	43,615
Children, young people & families	136,698	239,390	376,088
Recycling and reuse	-	-	-
Training	2,286,434	-	2,286,434
Health	-	45,300	45,300
Other	107,699	63,734	171,433
Total	2,574,446	348,424	2,922,870

Fresh Futures (NCC)

Notes to the Financial Statements for the year Ended 31 March 2025

5. Investment Income

	2025 £	2024 £
Bank and other interest receivable	27,438	47,692

6. Other trading activities

	2025 £	2024 £
Building and Services	391,457	412,252

7. Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Salary costs	67,502	-	67,502	-
Other staff costs	144	-	144	-
Marketing costs	13,314	-	13,314	-
Fundraising costs	2,299	-	2,299	-
Admin & Buildings costs	10,512	-	10,512	-
Income Generation	-	-	-	83,696
Pass it on	-	-	-	123,418
Brian Jackson House	-	-	-	333,030
Jo Cox House	-	-	-	86,258
Total	93,771	-	93,771	626,402

Note:

During the prior year the Pass it on shop was operating until October 2023.

In 2024/25 Brian Jackson house and Jo Cox House costs have been classified as Other trading activities.

8. Expenditure on charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Contact BJH	88,667	-	88,667
DAPP BJH	30,484	-	30,484
Contact SY	6,216	-	6,216
Employability	-	42,523	42,523
Thriving Kirklees	-	170,252	170,252
Community Anchor	-	86,848	86,848
Other grants	9,989	72,612	82,601
Befriending Community Connections	-	159,807	159,807
Hopeful Families	-	8,708	8,708
Capital Projects	-	39,361	39,361
BJC Vision House	1,103,655	-	1,103,655
BJC Wellington House	974,081	-	974,081
BJC Post 16	183,360	-	183,360
Support and governance costs (note 10)	382,262	-	382,262
Total	2,778,714	580,111	3,358,825

Fresh Futures (NCC)

Notes to the Financial Statements for the year Ended 31 March 2025

	Unrestricted funds 2024 (As restated) £	Restricted funds 2024 (As restated) £	Total funds 2024 £
Contact BJH	60,290	-	60,290
DAPP BJH	3,715	-	135,870
Contact SY	58,059	-	58,059
Police Commissioning Grant	-	221,693	89,538
Thriving Kirklees	-	139,087	139,087
Community Anchor	-	86,517	86,517
Other grants	-	7,636	7,636
Befriending Community Connections	-	86,394	86,394
Hopeful Families	-	69,947	69,947
BJC Vision House	861,301	-	861,301
BJC Wellington House	826,046	-	826,046
Support and governance costs (note 10)	505,638	-	505,638
Total	2,315,049	611,274	2,926,323

9. Expenditure on Trading activities

	2025	2024
Brian Jackson House	430,625	-
Jo Cox House	86,098	-
	516,723	-

Note:

Expenditure on Trading activities was not separated out in 2023/24.

10. Support and Governance costs

	2025 £	2024 £
Activity costs	13,254	8,634
Staff costs	112,201	189,805
Professional fees	128,190	126,029
Admin & IT costs	61,464	133,198
Buildings costs	12,758	8,418
Depreciation	2,204	8,384
Volunteering	52,191	31,170
	382,262	505,638

The classification of support and governance costs has been changed for 2024/25, so the prior year figures have also been re-classified.

The original 2023/24 classification is shown below.

	2024 £
Core	238,244
Finance	137,860
HR	91,409
Governance	6,955
Volunteering	31,170
	505,638

Fresh Futures (NCC)

Notes to the Financial Statements for the year Ended 31 March 2025

11. Net Income for the Year

Net income for the year is stated after charging:

	2025 £	2024 £
Depreciation	244,566	128,986
Auditor's remuneration		
- Audit services	13,670	13,375
- Accountants preparation	1,650	1,650
Corporation tax compliance	650	650
Operating rent payments	128,696	90,499

12. Staff costs

	2025 £	2024 £
Wages and salaries	2,209,201	2,088,744
Social security costs	180,641	160,202
Pension costs	148,120	131,855
	2,537,962	2,380,801

The average number of persons employed by the charity during the year was 107 (2024: 113).

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025 No.	2024 No.
£60,001 - £70,000	1	1

The charity considers its key management personnel to comprise the Chief Executive Officer, Head Teacher, Head of Income and Engagement, Head of Children and Family Services and Head of Finance. During the year, key management personnel received emoluments amounting to £290,142 (2024: £297,364).

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £nil).

During the year ended 31 March 2025, no trustees (2024 - two trustees) received reimbursement of expenses totalling £0 (2024 - £132).

Fresh Futures (NCC)

Notes to the Financial Statements for the Year Ended 31 March 2025

14. Tangible fixed assets

	Freehold & long Leasehold property	Fixtures & Office Equipment	Motor vehicles	Total
	£	£	£	£
Cost or valuation				
At 1 April 2024	2,263,817	500,808	67,737	2,832,362
Additions	519,666	56,104	-	575,770
Disposals	-	(123,920)	(63,741)	(187,661)
At 31 March 2025	2,783,483	432,992	3,996	3,220,471
Depreciation				
At 1 April 2024	1,251,282	356,456	67,737	1,675,475
Charge for the year	150,872	93,694	-	244,566
Eliminated on disposals	-	(123,920)	(63,741)	(187,661)
At 31 March 2025	1,402,154	326,230	3,996	1,732,380
Net book value at 31 March 2025	1,381,329	106,762	-	1,488,090
Net book value at 31 March 2024	1,012,535	144,352	-	1,156,887

15. Debtors - due within one year

	2025 £	2024 £
Trade debtors	298,420	73,350
Prepayments and accrued income	63,168	154,090
Other debtors	-	2,562
	361,588	230,002

16. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	77,288	111,868
Accruals	30,218	33,319
Deferred income (note 17)	373,516	150,103
Taxation and social security	130,718	35,594
Other creditors	16,683	38,460
	628,423	369,344

17. Deferred income

	2025 £	2024 £
At 1 April 2024	150,103	196,746
Amount released to income	(150,103)	(196,746)
Amount deferred in the year	373,516	150,103
At 31 March 2025	373,516	150,103

Fresh Futures (NCC)

Notes to the Financial Statements for the year Ended 31 March 2025

18. Funds

For the year ended 31 March 2025	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Restricted funds					
Capital projects	313,701	-	(39,361)		274,340
Hopeful Families	8,708	-	(8,708)		.
Befriending	35,713	23,000	(58,713)		-
National Lottery Community Fund	113,440	-	(101,094)		12,347
Community Anchor	43,915	51,000	(86,848)		8,066
Thriving Kirklees	37,903	149,916	(170,252)		17,567
Employability	10,410	32,113	(42,523)		-
Other	55,570	52,325	(72,612)		35,283
Total restricted funds	619,360	308,354	(580,111)	-	347,603
Unrestricted funds	1,723,230	3,136,908	(3,389,208)	-	1,470,930
Designated Funds	150,000	-	-	-	150,000
Total funds	2,492,590	3,445,262	(3,969,319)	-	1,968,533

For the year ended 31 March 2024	At 1 April 2023 £	Income £	Expenditure (As restated) £	Transfers £	At 31 March 2024 (As restated) £
Restricted funds					
Capital projects	353,062	-	(39,361)	-	313,701
Hopeful Families	41,581	37,075	(69,948)	-	8,708
Befriending	26,264	18,522	(9,073)	-	35,713
National Lottery Community Fund	190,638	123	(77,321)	-	113,440
Community Anchor	85,132	45,300	(86,517)	-	43,915
Thriving Kirklees	57,605	119,384	(139,086)	-	37,903
Police Commissioning	157,407	64,286	(221,693)	-	-
Other	9,785	63,831	(7,636)	-	65,980
Total restricted funds	921,474	348,521	(650,635)	-	619,360
Unrestricted funds	1,715,651	3,059,669	(2,902,090)	(150,000)	1,723,230
Designated funds	-	-	-	150,000	150,000
Total funds	2,637,125	3,408,190	(3,552,725)	-	2,492,590

Note: 'Employability' Restricted funds have been split from 'Other' Restricted funds in 2024/25.

The purpose of restricted funds are as follows:

Capital Projects

Capital projects represent the balance of various property improvements and funds are released in line with the annual depreciation charge.

Hopeful Families

The Hopeful Families programme is an innovative and flexible community programme designed to support individuals who may be challenged by difficulties that prevent them actively seeking employment, education, or training.

Befriending (including National Lottery Community Fund)

Represents funding through Kirklees 'It's Only me' grant scheme and National Lottery Funding, for vulnerable and older adults to receive scheduled visits or phone calls from a certified volunteer friend to reduce loneliness or isolation.

Fresh Futures (NCC)

Notes to the Financial Statements for the year ended 31 March 2025

Community Anchor

Funding through Kirklees Council. The purpose is to establish a network of community organisations that enable communities to respond to community needs and opportunities and to organise in sustainable and inclusive ways.

Thriving Kirklees

Thriving Kirklees is a partnership of local health and wellbeing providers all working together to support children, young people and their families to thrive and be healthy.

Police Commissioning

Funding to increase capacity within the existing Domestic Abuse Perpetrator Programme to deliver a perpetrator intervention for fathers in Kirklees.

Employability

Providing young adults with the life skills and wellbeing to become ready to enter the workforce.

Other Restricted Projects

These include funds to purchase sensory equipment for the contact room, development of the garden area at Brian Jackson House for early years play and community engagement work.

Designated Funds

These relate to funds that have been set aside for the repair and maintenance the Mill for when the lease has expired, and there is a need to leave the building in a reasonable state.

19. Analysis of net assets between funds

Analysis of net assets between funds – current period

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	1,063,750	274,340	1,088,090
Net current assets	407,180	73,263	479,443
Total	1,470,930	347,603	1,968,533

Analysis of net assets between funds – previous period

	Unrestricted funds 2024 (As restated) £	Restricted funds 2024 (As restated) £	Total funds 2024 £
Tangible fixed assets	843,186	313,701	1,156,887
Net current assets	1,030,044	305,659	1,335,703
Total	1,873,230	619,360	2,492,590

20. Pension commitments

The Charity operates a defined contribution pension scheme with various pension companies for its employees. The assets of the scheme are held separately from those of the Charity in independently administered funds. The cost of contributions to pension funds for Charity employees amounted to £148,120 (2024: £131,855).

Fresh Futures (NCC)

Notes to the Financial Statements for the year ended 31 March 2025

21. Taxation

Fresh Futures is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising. Given this, no tax charge arises on the charity.

22. Operating lease commitments

At 31 March 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
later than 1 year	103,710	92,732
later than 2 years and not later than 5 years	376,878	228,153
more than 5 years	244,093	-
	724,681	320,885

23. Related party transactions

Other than the transactions disclosed in note 12 to the financial statements there are no other disclosable related party transactions in the current or previous financial year.

24. Net cash provided by operating activities

	2025 £	2024 £
Net movement in funds	(524,057)	(144,535)
Depreciation charges	244,566	128,986
Profit/Loss on the sale of fixed assets	-	8,500
Income from investments	(27,438)	(47,692)
(Increase)/Decrease in debtors	(131,586)	82,917
Decrease in stock	2,098	-
Increase in creditors/provisions	259,080	3,377
	(177,337)	31,553

The charity had no debt in the current or prior year.

Fresh Futures (NCC)

Notes to the Financial Statements for the year ended 31 March 2025

25. Statement of Financial Activities (Including Income and Expenditure Account) for the year ending 31 March 2024

	Unrestricted Funds (As restated)	Unrestricted funds - Designated	Restricted Funds (As restated)	Total Funds 2024
	£		£	£
Income from:				
Donations and legacies	25,279	-	97	25,376
Charitable activities	2,574,446	-	348,424	2,922,870
Investments	47,692	-	-	47,692
Other trading activities	412,252	-	-	412,252
Total Income	3,059,669	-	348,521	3,408,190
Expenditure on:				
Raising funds	587,041	-	39,361	626,402
Charitable activities	2,315,049	-	611,274	2,926,323
Total expenditure	2,902,090	-	650,635	3,552,725
Net income and net movement in funds (before transfers)	157,579	-	(302,114)	(144,535)
Transfers between funds	(150,000)	150,000	-	-
Reconciliation of funds:				
Total funds brought forward	1,715,651	-	921,474	2,637,125
Total funds carried forward	1,723,230	150,000	619,360	2,492,590

26. Prior year restatement

In the prior year £132,155 of Police commissioning restricted expenditure was incorrectly classified as unrestricted expenditure. The prior year accounts have been restated to show this as restricted.

The impact on funds brought forward is as below:

	As previously reported	Adjustment	As at 31 March 2024
	£	£	£
Restricted funds	751,515	(132,155)	619,360
Unrestricted funds	1,591,075	132,155	1,723,230
Designated funds	150,000	-	150,000
Total	2,492,590	-	2,492,590